

**quinn emanuel trial lawyers | washington, dc**

1300 I Street NW, Suite 900, Washington, District of Columbia 20005-3314 | TEL (202) 538-8000 FAX (202) 538-8100

WRITER'S DIRECT DIAL NO.  
**(202) 538-8120**

WRITER'S EMAIL ADDRESS  
**williamburck@quinnemanuel.com**

December 6, 2018

The Honorable Pamela K. Chen  
U.S. District Judge  
U.S. District Court for the Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, New York 11201

Re: *United States v. Salguero* – Docket No. 15-cr-252 (PKC)

Dear Judge Chen:

We represent the Fédération Internationale de Football Association (“FIFA”) in connection with its request for restitution from Defendant Rafael Salguero at his sentencing hearing currently scheduled for December 6, 2018.

Salguero, a former member of the FIFA Executive Committee and the FIFA Legal Committee from 2007 to 2015, was charged by the U.S. Department of Justice (“DOJ”) in a November 25, 2015 Superseding Indictment<sup>1</sup> with (1) one count of racketeering conspiracy, (2) four counts of wire fraud, (3) two counts of conspiracy to commit wire fraud, (4) one count of money laundering, and (5) one count of conspiracy to commit money laundering, all in connection with the corruption of international soccer. As Salguero himself admitted, he enriched himself and harmed FIFA in the commission of his crimes, and FIFA suffered substantial losses as a result, including: (1) losses for salaries and benefits paid to Salguero during the period he was breaching his fiduciary duties to FIFA; and (2) legal fees petitioning the Court for restitution for the harm FIFA suffered.

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<sup>1</sup> The Superseding Indictment, *United States v. Webb, et al.*, Dkt. 15-cr-252, ECF No. 102 (E.D.N.Y. Nov. 25, 2015) (“Superseding Indictment”), was unsealed on December 3, 2015. See Press Release, *Sixteen Additional FIFA Officials Indicted for Racketeering Conspiracy and Corruption*, U.S. Dep’t of Justice (Dec. 3, 2015), available at <https://www.justice.gov/opa/pr/sixteen-additional-fifa-officials-indicted-racketeering-conspiracy-and-corruption>.

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On October 27, 2016, Salguero pleaded guilty to four charges listed in the Superseding Indictment: (1) the over-arching racketeering conspiracy with all other defendants; (2) conspiracy to commit wire fraud and money laundering in connection with accepting bribes from Media World to influence the award of media rights to the Guatemalan football federation's ("FEDEFUTG") FIFA World Cup qualifier matches; and (3) conspiracy to commit wire fraud in connection with accepting bribes from Full Play to influence the award of CONCACAF media rights.<sup>2</sup> Salguero also admitted to participating in multiple additional schemes that constituted breaches of his fiduciary duties to FIFA, but which were not specifically charged as crimes in the Superseding Indictment.<sup>3</sup>

As a victim of Salguero's and his co-conspirators' crimes, FIFA is entitled to recover restitution under the Mandatory Restitution to Victims Act, 18 U.S.C. § 3663A *et seq.* ("MRVA"). Specifically, FIFA should be awarded restitution for the vast sums that Salguero received as a member of the FIFA Executive and Legal Committees while purportedly providing honest services to FIFA, CONCACAF, and FEDEFUTG. Just between 2009 and 2015, the period during which Salguero admitted he was participating in the Full Play and Media World schemes and the over-arching criminal conspiracy, Salguero received over **\$4 million** in salary and travel benefits from FIFA alone. According to Second Circuit case law and this Court's prior decisions, FIFA should be awarded a portion of this amount in restitution to compensate it for the dishonest services Salguero provided during this period.

## **I. BACKGROUND**

During his career in international soccer, Salguero held positions of trust and authority with a number of organizations, including (1) member of the FIFA Executive Committee from 2007 to May 2015; (2) member of the CONCACAF Executive Committee from 1986 to 2007, and a non-voting member of the same from 2007 to May 2015; (3) President of FEDEFUTG on two separate occasions from 1990-1991 and 2004-2005; (4) Deputy Chairman of the FIFA Legal Committee from 2007 to 2015; and (5) Chairman of the FIFA Organising Committee for the U-17 FIFA World Cup tournament.

As a member of the FIFA Executive Committee and multiple FIFA standing committees, Salguero owed a fiduciary duty to FIFA both (1) as a member of a FIFA committee according to the FIFA Statutes and applicable FIFA rules and regulations, in particular the FIFA Code of Ethics,<sup>4</sup> and (2) by virtue of Swiss statutory law governing his mandate agreement with FIFA.<sup>5</sup>

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<sup>2</sup> Transcript of Criminal Cause for Pleading at 24, Dkt. 15-cr-252, ECF No. 1126 (E.D.N.Y. Oct. 27, 2016) ("Salguero Guilty Plea Transcript").

<sup>3</sup> See Salguero Guilty Plea Transcript at 29–33.

<sup>4</sup> See FIFA Statutes, General Provisions (2012) (FIFA officials defined as "every board member [and] committee member in FIFA, a Confederation, Association, League or club"); FIFA Statutes § 7.1 (2012) ("Officials must observe the . . . Code of Ethics of FIFA in their activities.").

Furthermore, as President of FEDEFUTG and then member of multiple CONCACAF standing committees, Salguero was subject to the FIFA Code of Ethics and thus owed a fiduciary duty to FIFA, the confederations, and the member associations.<sup>6</sup>

Despite these obligations, Salguero breached these duties on numerous occasions, and he admitted during his plea hearing that he knew it was wrong of him to do so as he was committing these breaches.<sup>7</sup> In pleading guilty, Salguero admitted to his role in the over-arching criminal conspiracy, including by agreeing to (1) receive at least \$20,000 in bribes in 2009 and 2010 in exchange for steering FEDEFUTG's 2018 FIFA World Cup™ qualifying match media rights to Media World<sup>8</sup>; and (2) accept approximately \$100,000 in bribes in late 2011 in exchange for influencing CONCACAF to sell media rights for CONCACAF tournaments to Full Play.<sup>9</sup>

Salguero also admitted to additional breaches of his duties to FIFA that were not charged as separate crimes. In particular, as a FIFA official, Salguero was entitled to purchase a certain number of tickets to the 2006, 2010, and 2014 FIFA World Cup tournaments. However, as Salguero admitted he knew, FIFA regulations prohibited Salguero (or any other FIFA official) from reselling these tickets for personal gain. Salguero did so anyway, generating a profit of over **\$40,000** for himself.<sup>10</sup>

## **II. SALGUERO'S CONDUCT HARMED FIFA**

As the Superseding Indictment filed in this case stated, Salguero's and his co-conspirators' illegal schemes "deprived **FIFA**, the confederations, and their constituent organizations of their right to the honest and loyal services of the soccer officials involved."<sup>11</sup> The Superseding Indictment went on to note the significant harm that FIFA had suffered as a result of Salguero's and his co-conspirators' actions, including by "limiting [FIFA's] ability to operate effectively and carry out [its] core mission."<sup>12</sup> U.S. Attorney General Loretta Lynch also

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<sup>5</sup> See, e.g., Swiss Code of Obligations Art. 398 para. 2 (2016) (mandating that agents in Switzerland owe their principal the faithful and diligent performance of the work entrusted to them).

<sup>6</sup> See FIFA Code of Ethics § 15 (2012) ("Persons bound by this Code shall have a fiduciary duty to FIFA, the confederations, associations, leagues and clubs.").

<sup>7</sup> See Salguero Guilty Plea Transcript at 33 ("I never disclosed any of these bribe payments or offers of bribe payments to FEDEFUTG, CONCACAF, FIFA or any other soccer governing body. I knew that it was not ok for me to ask for or accept such undisclosed payments, nor to help others accept such payments, or to agree with others that they or I would accept such payments.").

<sup>8</sup> See Salguero Guilty Plea Transcript at 26–28.

<sup>9</sup> See Salguero Guilty Plea Transcript at 28–29.

<sup>10</sup> See Salguero Guilty Plea Transcript at 33.

<sup>11</sup> Superseding Indictment ¶ 97 (emphasis added).

<sup>12</sup> *Id.*

publicly recognized that FIFA suffered harm at the hands of Salguero and his co-conspirators when she publicly noted that “this corruption essentially hurts . . . the organization [*i.e.*, FIFA] itself.”<sup>13</sup> Another DOJ official added that “certainly FIFA,” among others, “are victims in the case . . . . If there comes a point in time that victims such as those . . . can come before the court and apply for restitution, we’re certainly hopeful that those types of true victims . . . can get some of these forfeitures money that have been collected.”<sup>14</sup>

**A. Salguero Obtained Benefits From FIFA Under False Pretenses and FIFA Should be Awarded Restitution for the Benefits It Paid to Salguero**

As noted above, by virtue of his position as a FIFA official for many years, Salguero owed a fiduciary duty to FIFA, CONCACAF, and FEDEFUTG to act with integrity and not to abuse his position for personal gain.<sup>15</sup> Despite these obligations, Salguero (1) accepted multiple bribes in connection with exercising his authority within FEDEFUTG and CONCACAF, (2) abused his right to purchase tickets to FIFA events for his own profit, and, even after the initial round of arrests of soccer officials in May 2015, (3) met with Fabio Tordin in September 2015 in Miami, Florida to discuss bribe payments and how to plot Salguero’s return to the FIFA Executive Committee.<sup>16</sup>

The FIFA Code of Ethics, which applied to Salguero as a FIFA official, includes specific provisions governing the conduct of FIFA officials, namely that, “Persons bound by this Code shall show commitment to an ethical attitude. They shall behave in a dignified manner and act with complete credibility and integrity.”<sup>17</sup> Further, “Persons bound by this Code may not abuse their position in any way, especially to take advantage of their position for private aims or gains.”<sup>18</sup>

Salguero repeatedly and grossly violated provisions of the FIFA Code of Ethics related to bribery and corruption, which state that FIFA officials must not “offer, promise, give or accept any personal or undue pecuniary or other advantage in order to obtain or retain business or any other improper advantage to or from anyone within or outside FIFA. Such acts are prohibited, regardless of whether carried out directly or indirectly through, or in conjunction with,

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<sup>13</sup> Press Conference, *Attorney General Lynch on FIFA Arrests*, U.S. Dep’t of Justice (Dec. 3, 2015), *available at* <http://www.c-span.org/video/?401555-1/attorney-general-loretta-lynch-fifa-arrests&start=2835>.

<sup>14</sup> *Id.*

<sup>15</sup> *See, e.g.*, FIFA Code of Ethics § 13.4 (2012) (“Persons bound by this Code shall . . . act with complete credibility and integrity.”); *id.* at § 13.5 (“Persons bound by this Code shall not abuse their position in any way, especially to take advantage of their position for private aims or gains.”).

<sup>16</sup> *See* Superseding Indictment ¶ 317.

<sup>17</sup> FIFA Code of Ethics § 13.3 (2012).

<sup>18</sup> FIFA Code of Ethics § 13.4 (2012).

intermediaries or related parties as defined in this Code.”<sup>19</sup> The bribes that Salguero took clearly and incontrovertibly violated these specific provisions, and Salguero admitted as much when he pleaded guilty to these charges.<sup>20</sup>

Salguero was also under an obligation as a FIFA official to report suspected breaches of the FIFA Code of Ethics to the investigatory chamber of the FIFA Ethics Committee.<sup>21</sup> Salguero admitted that he directly participated in multiple significant breaches of the FIFA Code of Ethics, as well as was aware that other FIFA officials were participating in the same schemes, and yet he failed to report these breaches.<sup>22</sup> Instead, as late as September 2015, Salguero was scheming as to how to return to the FIFA Executive Committee and continue enjoying the benefits thereof while in breach of his duties.<sup>23</sup>

By depriving FIFA of his honest services, Salguero unfairly obtained money from FIFA in the form of salaries, daily *per diems*, and travel expenses for his time on the FIFA Executive Committee and when attending FIFA. Between January 2009 and May 2015,<sup>24</sup> Salguero received a net total of **\$4,147,690.41** in benefits from FIFA, as described below in Figure 1.<sup>25</sup>

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<sup>19</sup> FIFA Code of Ethics § 21.1 (2012). Ms. Stephanie Maennl, a FIFA attorney, testified at the trial of Manuel Burga, José Maria Marin, and Juan Ángel Napout that the 2004, 2006, and 2009 versions of the FIFA Code of Ethics also contained provisions (1) imposing a duty of loyalty on FIFA officials, and (2) prohibiting FIFA officials from accepting bribes or other undisclosed cash payments or gifts. See Trial Transcript at 149:25–153:19, *United States v. Webb, et al.*, Dkt. 15-cr-252, ECF No. 102 (E.D.N.Y.).

<sup>20</sup> See Salguero Guilty Plea Transcript at 33.

<sup>21</sup> See FIFA Code of Ethics § 18 (2012) (“Persons bound by this Code shall immediately report any potential breach of this Code to the secretariat of the investigatory chamber of the Ethics Committee.”).

<sup>22</sup> See Salguero Guilty Plea Transcript at 33 (“I never disclosed any of these bribe payments or offers of bribe payments to FEDEFUT, CONCACAF, FIFA or any other soccer governing body.”).

<sup>23</sup> See Superseding Indictment ¶ 317.

<sup>24</sup> According to Salguero, the Media World bribery scheme he participated in began in 2009. See Salguero Guilty Plea Transcript at 26.

<sup>25</sup> The expense reports that Salguero submitted to FIFA to secure payment of these benefits are attached hereto as Exhibit A.

**Figure 1: FIFA Payments to Salguero**

<b>Payment Date</b>	<b>Reason for Payment</b>	<b>Amount of Payment</b>
01/13/2009 <sup>26</sup>	Daily allowances and travelling expenses, and hotel transit for attendance at Football Committee meeting in Zurich in January 2009	\$32,661.00
02/05/2009	Daily allowances, travelling expenses, and hotel transit for attendance at Legal Committee meeting in Zurich in February 2009	\$32,661.36
03/01/2009	Salary for FIFA Executive Committee first semester 2009	\$50,000.00
03/19/2009	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Meeting Week in Zurich in March 2009	\$33,395.66
05/30/2009	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Congress in Nassau in May 2009	\$11,037.00
06/22/2009	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Confederations Cup in South Africa in June 2009	\$66,142.00
09/28/2009	Daily allowances, travelling expenses, and hotel transit for attendance at Commission Certificate Statute in Zurich in August 2009	\$2,133.00
09/28/2009	Daily allowances, travelling expenses, and hotel transit for attendance at Commission Certificate Statute in Zurich in July 2009	\$4,013.00
09/28/2009	Daily allowances, travelling expenses, and hotel transit for attendance at Executive Committee meeting in Rio de Janeiro in September 2009	\$24,736.00
09/28/2009	Salary for FIFA Executive Committee second semester 2009	\$50,000.00
10/20/2009	Daily allowances, travelling expenses, and hotel transit for attendance at Legal Committee meeting in Zurich in October 2009	\$37,395.00
10/20/2009	Daily allowances and travelling expenses for attendance at meeting with Federacion in El Salvador in October 2009	\$2,089.00
12/01/2009	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Final Draw meeting in Zurich in October 2010	\$55,675.00
12/04/2009	Bonus for FIFA Executive Committee 2009	\$100,000.00
12/21/2009	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA World Player Gala in Zurich in December 2009	\$33,244.00
02/08/2010	Daily allowances, travelling expenses, hotel transit, and other expenses for attendance at Football Committee and Legal Committee meetings in Zurich in February 2010	\$42,010.00
02/17/2010	Additional daily allowances, travelling expenses, and hotel transit for attendance at Football Committee and Legal Committee meetings in Zurich in February 2010	\$5,040.00
03/01/2010	Salary for FIFA Executive Committee first semester 2010	\$50,000.00
03/17/2010	Daily allowances, travelling expenses, hotel transit, and other expenses for attendance at FIFA Executive Committee meeting in Zurich in March 2010	\$35,574.00
06/07/2010	Daily allowances, travelling expenses, hotel transit, and other expenses for attendance at 2010 FIFA World Cup South Africa and 60th FIFA Congress in Johannesburg in June 2010	\$96,361.00

<sup>26</sup> The expense report itself appears to be misdated, as FIFA's records show that it was submitted on January 13, 2009, and the report itself reflects that it was submitted in connection with Salguero's attendance at a FIFA Football Committee meeting in January 2009.



09/09/2010	Daily allowances and travelling expenses for attendance at elecciones generales in El Salvador in June 2010	\$2,560.00
09/09/2010	Daily allowances, travelling expenses, and hotel transit for attendance at Legal Committee meeting in Zurich in September 2010	\$33,994.00
09/23/2010	Daily allowances and travelling expenses for attendance at FIFA U-17 Women's World Cup in Trinidad and Tobago in September 2010	\$5,350.00
10/01/2010	Salary for FIFA Executive Committee second semester 2010	\$50,000.00
10/18/2010	Daily allowances, travelling expenses, and hotel transit for attendance at Football Committee meeting in Zurich in October 2010	\$32,895.00
10/29/2010	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Executive Committee meeting in Zurich in October 2010	\$35,495.00
11/19/2010	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Executive Committee meeting in Zurich in November 2010	\$35,334.00
11/30/2010	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Executive Committee meeting in Zurich in December 2010	\$35,494.00
12/01/2010	Bonus for FIFA Executive Committee 2010	\$200,000.00
01/10/2011	Daily allowances, travelling expenses, hotel transit, and other expenses for attendance at FIFA Ballon d'Or in Zurich in January 2011	\$34,096.00
02/02/2011	Daily allowances, travelling expenses, and hotel transit for attendance at Football Committee meeting in Zurich in February 2011	\$33,245.00
02/11/2011	Daily allowances, travelling expenses, and hotel transit for attendance at Legal Committee meeting in Zurich in February 2011	\$32,545.00
02/28/2011	Salary for FIFA Executive Committee first semester 2011	\$50,000.00
03/02/2011	Daily allowances, travelling expenses, and hotel transit for attendance at Executive Committee meeting in Zurich in March 2011	\$35,494.00
05/31/2011	Reimbursement for medical costs incurred during trophy presentation trip in Salt Lake City, Utah in April 2011	\$11,716.72
05/31/2011	Daily allowances, travelling expenses, and hotel transit for attendance at 61st FIFA Congress in Zurich in May 2011	\$46,198.00
05/31/2011	Daily allowances, travelling expenses, and hotel transit for representing FIFA at the funeral of Mr. Sasso Sasso in March 2011	\$3,287.00
05/31/2011	Daily allowances and hotel transit for visit to Central America with FIFA President in April 2011	\$4,000.00
07/27/2011	Daily allowances and travelling expenses for attendance at FIFA U-20 World Cup in Colombia in July 2011	\$27,956.00
08/12/2011	Daily allowances for visit to discuss the Football Federation of Belize situation in Belize in July 2011	\$1,500.00
10/17/2011	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Executive Committee in Zurich in October 2011	\$35,895.60
10/17/2011	Daily allowances and travelling expenses for visit to Belize regarding the Football Federation of Belize in September and October 2011	\$2,709.00
10/17/2011	Salary for FIFA Executive Committee second semester 2011.	\$50,000.00
12/14/2011	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Club World Cup in Japan in November 2011	\$59,566.00
12/14/2011	Daily allowances and travelling expenses for Secretary General course and Technical Association for CONCACAF in October 2011	\$4,185.00
12/15/2011	Bonus for FIFA Executive Committee 2011	\$200,000.00
01/09/2012	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Ballon d'Or in Zurich in January 2012	\$33,344.00

02/14/2012	Daily allowances, travelling expenses, and hotel transit for attendance at Organizing Committee for the FIFA U-17 World Cup meeting in Zurich in February 2012	\$34,444.00
03/26/2012	Salary for FIFA Executive Committee first semester 2012	\$50,000.00
03/27/2012	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Executive Committee meeting in Zurich in March 2012	\$37,444.00
03/27/2012	Daily allowances, travelling expenses, and hotel transit for attendance at International Football Association Board meeting in London in March 2012	\$38,214.00
04/11/2012	Daily allowances, travelling expenses, and hotel transit for attendance at Bureau of the Legal Committee meeting in Zurich in April 2012	\$33,344.48
05/21/2012	Daily allowances, travelling expenses, and hotel transit for attendance at 62nd FIFA Congress in Budapest in May 2012	\$54,538.00
07/04/2012	Daily allowances, travelling expenses, and hotel transit for attendance at Bureau of the Legal Committee meeting in Zurich in June 2012	\$35,944.00
07/04/2012	Daily allowances, travelling expenses, and hotel transit for attendance at International Football Advisory Board special meeting in Zurich in July 2012	\$34,444.00
07/17/2012	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Executive Committee meeting in Zurich in July 2012.	\$33,694.48
07/23/2012	Daily allowances, travelling expenses, and hotel transit for attendance at Olympic Football Tournaments in London in July 2012	\$36,642.00
09/24/2012	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Executive Committee meeting in Zurich in September 2012	\$35,934.00
09/24/2012	Salary for FIFA Executive Committee second semester 2012	\$50,000.00
11/07/2012	Daily allowances, travelling expenses, and hotel transit for attendance at Legal Committee meeting in Zurich in November 2012	\$71,628.40
12/11/2012	Daily allowances and travelling expenses for attendance at FIFA Club World Cup in Japan in December 2012	\$42,092.00
12/13/2012	Bonus for FIFA Executive Committee 2012	\$200,000.00
01/07/2013	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Ballon d'Or and Bureau of the Legal Committee meeting in Zurich in January 2013	\$39,534.00
02/13/2013	Daily allowances, travelling expenses, and hotel transit for attendance at Organising Committee for the FIFA U-17 World Cup meeting in Zurich in February 2013	\$39,534.00
03/07/2013	Daily allowances, travelling expenses, and hotel transit for attendance at Legal Committee meeting in Zurich in March 2013	\$39,752.00
03/18/2013	Salary for FIFA Executive Committee first semester 2013	\$50,000.00
03/19/2013	Daily allowances, travelling expenses, and hotel transit for attendance at FIFA Executive Committee meeting in Zurich in March 2013	\$41,252.00
05/28/2013	Daily allowances, travelling expenses, and hotel transit for attendance at 63rd FIFA Congress in Mauritius in May 2013	\$43,560.00
06/25/2013	Daily allowances and travelling expenses for attendance at FIFA Confederation Cup in Brazil in June 2013	\$30,368.00
10/01/2013	Salary for FIFA Executive Committee second semester 2013	\$50,000.00
10/02/2013	Daily allowances and travelling expenses for attendance at final draw for the FIFA U-17 World Cup in the United Arab Emirates in August 2013	\$35,126.96
10/02/2013	Daily allowances and travelling expenses for attendance at FIFA Executive Committee meeting in Zurich in October 2013	\$30,314.40
10/18/2013	Daily allowances and travelling expenses for attendance at FIFA U-17 World Cup in United Arab Emirates in October 2013	\$51,628.00



12/02/2013	Daily allowances for attendance at final draw for the 2014 FIFA World Cup in Brazil in December 2013	\$6,000.00
12/06/2013	Salary for FIFA Executive Committee 2013 <sup>27</sup>	\$200,000.00
02/11/2014	Daily allowances and travelling expenses for attendance at Organising Committee for the FIFA U-17 World Cup and Legal Committee meetings in Zurich in February 2014	\$35,286.00
03/18/2014	Daily allowances and travelling expenses for attendance at FIFA Executive Committee meeting in Zurich in March 2014	\$35,286.94
03/20/2014	Salary for FIFA Executive Committee first semester 2014	\$150,000.00
04/29/2014	Daily allowances and travelling expenses for attendance at Legal Committee meeting in Zurich in April 2014	\$40,141.00
06/19/2014	Daily allowances and travelling expenses for Chile Inspection in Chile in April 2014	\$29,494.00
06/19/2014	Daily allowances for attendance at FIFA World Cup in Brazil in June 2014	\$33,000.00
09/22/2014	Daily allowances and travelling expenses for attendance at Executive Committee meeting in Zurich in September 2014	\$41,707.28
09/22/2014	Salary for FIFA Executive Committee second semester 2014	\$150,000.00
12/14/2014	Daily allowances and travelling expenses for attendance at FIFA Club World Cup in Morocco in December 2014	\$25,386.00
12/14/2014	Daily allowances and travelling expenses for Chile Inspection in Chile in October 2014	\$30,154.00
12/14/2014	Daily allowances for trip with the FIFA President in November 2014	\$1,500.00
01/12/2015	Daily allowances and travelling expenses for attendance at FIFA Ballon d'Or in Zurich in January 2015	\$38,644.00
02/09/2015	Daily allowances and travelling expenses for attendance at Organising Committee for the FIFA U-17 World Cup meeting in Zurich in February 2015	\$39,958.44
03/16/2015	Salary for FIFA Executive Committee first semester 2015.	\$150,000.00
03/17/2015	Daily allowances and travelling expenses for attendance at FIFA Executive Committee meeting in Zurich in March 2015	\$41,092.00
05/25/2015	Daily allowances and travelling expenses for attendance at 65th FIFA Congress in Zurich in May 2015	\$35,704.00
08/10/2017	Reimbursement to FIFA of funds recovered from Salguero's prepaid VISA card	-\$36,122.31
<b>TOTAL:</b>		<b>\$4,147,690.41</b>

Salguero was not entitled to those payments because he did not give FIFA the full value of his honest services in return. FIFA is therefore entitled to restitution for the benefits paid to Salguero, even benefits that are not salaries. *See, e.g., United States v. Donaghy*, 570 F. Supp. 2d 411, 429 (E.D.N.Y. 2008) (rejecting defendants' argument that restitution should be limited to salary only and holding, "to the same extent that the NBA suffered loss in the form of salary payments for dishonest services, so too did it suffer loss when it paid Donaghy's expenses for traveling to games at which he did not perform his services honestly"), *aff'd sub nom. United*

<sup>27</sup> Though the invoice states that the payment is for "salary" for 2013, it appears that this is a mistake and it should read "bonus" for 2013.

*States v. Battista*, 575 F.3d 226 (2d Cir. 2009); *United States v. Fiorentino*, 149 F. Supp. 3d 1352, 1360 (S.D. Fla. 2016) (rejecting defendants’ argument that restitution should only be awarded for defendants’ “base pay and benefits” and instead awarding restitution based on all benefits paid to defendants on theory that “Systemax paid all compensation on the understanding that Defendants would provide wholly honest services to the company”); *see also United States v. Skowron*, 839 F. Supp. 2d 740, 745 (S.D.N.Y. 2012) (awarding an employer partial return of compensation paid to employee convicted of an insider trading scheme because the “offenses of conviction directly and proximately harmed [the employer] . . . . [The] crimes deprived [the employer] of the honest services of its employee, diverted valuable corporate time and energy in the defense of [the employee and the employer], and injured [the employer’s] reputation.”), *aff’d*, 529 F. App’x 71 (2d Cir. 2013).

Here, Salguero was a FIFA official, including at one time a member of its highest executive body, for almost 30 years. Despite his obligations to FIFA and international soccer under the FIFA regulations, including the FIFA Code of Ethics, and applicable Swiss statutory law, Salguero participated in an unprecedented campaign of corruption, the exposure of which shook the sport to its core. In addition to the central offense of agreeing to accept hundreds of thousands of dollars in bribes to improperly steer marketing and media rights contracts to favored companies, Salguero (1) created sham invoices to facilitate the international transfer of the bribes he received<sup>28</sup>; and (2) schemed in September 2015 as to how to return to the FIFA Executive Committee, after many of his co-conspirators were indicted or arrested.<sup>29</sup>

In substantially similar circumstances involving Salguero’s convicted co-conspirators José Maria Marin and Juan Ángel Napout, this Court awarded victims restitution in the amount of 20% of the salaries and benefits paid to the defendants. *See* Restitution Order at 6, 24, *United States v. Napout, et al.*, Dkt. 15-cr-252-PKC, ECF No. 1084 (E.D.N.Y. Nov. 20, 2011) (hereinafter, the “November 20 Restitution Order”) (awarding both CONMEBOL and FIFA restitution in the amount of 20% of the salaries and benefits paid to Marin and Napout). Therefore, FIFA respectfully requests that it be awarded **\$829,538.08** in restitution, representing 20% of the benefits it paid to Salguero during the period he was breaching his fiduciary duties to FIFA.

#### **B. FIFA Incurred Costs Participating in the Calculation of Salguero’s Restitution Obligation**

As a victim of Salguero’s and his co-conspirators’ criminal misconduct, FIFA is entitled to restitution for the legal fees it incurred in participating in the restitution portion of Salguero’s sentencing. This Court has recognized that fees incurred by a victim to participate in the restitution process were “necessary to [the victim’s] attendance at the post-verdict restitution proceeding, . . . thus making them recoverable under the MVRA.” November 20 Restitution Order at 8–9 (internal quotation marks and brackets removed).

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<sup>28</sup> See Salguero Guilty Plea Transcript at 26–29; Superseding Indictment ¶ 265.

<sup>29</sup> See Superseding Indictment ¶ 317.

To date, FIFA has incurred **CHF 9,352.13**<sup>30</sup> in legal fees in connection with participating in the restitution portion of Salguero's sentencing, including the preparation of this letter.<sup>31</sup> Should additional work be required, including the preparation of additional submissions or attendance at hearings, FIFA respectfully requests that it be allowed to submit additional evidence of the legal fees it incurred.

\* \* \*

In conclusion, as a victim of Rafael Salguero's criminal conduct, FIFA respectfully requests restitution for the harms Salguero caused FIFA, including the benefits Salguero wrongfully induced FIFA to pay to him and the legal fees FIFA incurred participating in the restitution process. Further information and supporting documentation is available upon request, and we are available to discuss any of the above-raised issues. Restitution is appropriate and should be awarded for:

- (a) 20% of the salary and benefits FIFA paid to Salguero, or **\$829,538.08**; and
- (b) FIFA's legal fees incurred during its participation in the restitution portion of Salguero's sentencing, totaling **CHF 9,352.13** to date.

Very truly yours,  
Quinn Emanuel Urquhart & Sullivan LLP



William A. Burck  
Thomas Werlen  
Stephen M. Hauss

*Attorneys for Fédération Internationale de Football Association*

CC: All counsel of record (via ECF)

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<sup>30</sup> The exchange rate between the Swiss Franc and the U.S. dollar as of December 5, 2018 was approximately 1:1.0022. See <https://www.xe.com/currencytables/?from=CHF&date=2018-12-05>.

<sup>31</sup> Attached as Exhibit B is the Declaration of William A. Burck in Support of FIFA's Request for Restitution from Rafael Salguero (the "Burck Declaration"), which further describes the fees FIFA incurred. Attached as Exhibit C is a spreadsheet of Quinn Emanuel's legal fees for which FIFA is requesting restitution. Additional information regarding the spreadsheet is provided in the Burck Declaration.